

By Senator McKay

26-1370A-98

1 A bill to be entitled
2 An act relating to the duties of property
3 appraisers; amending s. 197.122, F.S.;
4 specifying the time within which property
5 appraisers may correct a material mistake of
6 fact in an appraisal; allowing the property
7 appraiser to directly submit a correction and
8 refund order to the tax collector; providing an
9 effective date.

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11 Be It Enacted by the Legislature of the State of Florida:

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13 Section 1. Paragraph (b) of subsection (3) of section
14 197.122, Florida Statutes, is amended to read:

15 197.122 Lien of taxes; dates; application.--

16 (3) A property appraiser may also correct a material
17 mistake of fact relating to an essential condition of the
18 subject property to reduce an assessment if to do so requires
19 only the exercise of judgment as to the effect on assessed or
20 taxable value of that mistake of fact.21 (b) The material mistake of fact may be corrected by
22 the property appraiser, in like manner as provided by law for
23 performing the act in the first place only within 1 year after
24 the approval of the tax roll pursuant to s. 193.1142 ~~60 days~~
25 ~~after the property appraiser's certification of the tax roll~~
26 ~~pursuant to s. 193.122(2)~~, and, when so corrected, the act
27 becomes valid ab initio and in no way affects any process by
28 law for the enforcement of the collection of any tax. If such
29 a correction results in a refund of taxes paid on the basis of
30 an erroneous assessment contained on the current year's tax
31 roll for years beginning January 1, 1999, or later, the

1 property appraiser, at his or her option, may request that the
2 department pass upon the refund request pursuant to s. 197.182
3 or may submit the correction and refund order directly to the
4 tax collector for action. Corrections to tax rolls for prior
5 years which would result in refunds must be made pursuant to
6 s. 197.182.

7 Section 2. This act shall take effect January 1, 1999.

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10 SENATE SUMMARY

11 Allows property appraisers to correct a material mistake
12 of fact in an appraisal within 1 year, rather than within
13 60 days, after approval of the tax roll. Allows the
14 property appraiser to directly submit a correction and
refund order to the tax collector, rather than first
requesting approval from the Department of Revenue.